(for Valley City Plating Co.)



October 6, 1994

Ms. Linda Beasley Enforcement Specialist U.S. EPA - Region V Emergency Support Section HSE-5J 77 West Jackson Blvd. Chicago, IL 60604

Dear Ms. Beasley:

This letter is in response to a letter dated Sept. 28, 1994 and received by us October 4, 1994 from Richard C. Karl regarding remaining clean-up of the Conservation Chemical Co. Site in Gary, Indiana.

Our company previously was part of the 282 Defense Group which was involved in the recoupment suit brought by the 6500 Industrial Highway Group in the Federal Court in Hammond, Indiana. My recollection is that a settlement was reached in that suit.

Our company is willing to participate in financing the remaining clean-up cost in its fair proportionate share.

Very truly yours,

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Andrew J. VanNoord President

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